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CAMERON COUNCIL ON AGING
CAMERON, LOUISIANA

ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 2 1999

CAMERON COUNCIL ON AGING
CAMERON, LOUISIANA
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Gleen O. Everhart
Certified Public Accountant
310 Beauregard
Sulphur, Louisiana 70663

Tel. (318) 625-9183

Fax (318) 625-9196

Accountant's Report

Board of Directors
Cameron Council on Aging
Cameron , Louisiana

I have compiled the accompanying combined balance sheet of Cameron Council on Aging, Inc., as of June 30, 1998 and the related combined statement of revenues, expenditures and changes in fund balance, and statements of revenues, expenditures and changes in fund balances - general and special revenue funds - for the period then ended, in accordance with Statements on Standards for accounting and Review Services issued by the American Institute of Certified Public Accounts.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



December 31, 1998

Exhibit A

**COMBINED BALANCE SHEET-ALL FUND TYPES
AND ACCOUNT GROUPS
CAMERON COUNCIL ON AGING, INC.
CAMERON, LOUISIANA
June 30, 1998**

With Comparative Totals for the
Year Ended June 30, 1997

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals</u> (Memorandum Only)	
<u>ASSETS</u>	<u>General</u>	<u>General Fixed Assets</u>	<u>1998</u>	<u>1997</u>
Assets				
Cash	\$ 188	\$	\$ 188	\$ 2,156
Grants Receivable	11,576		11,576	2,098
Due from other Governments	3,492		3,492	5,743
Restricted Assets				11,556
Cash Restricted for Endowment Fund	1,155		1,155	1,135
Other				5,865
Furniture and Equipment		279,208	279,208	279,208
Total assets and other debits	\$ 16,411	\$ 279,208	\$ 295,619	\$ 307,761
 LIABILITIES AND FUND EQUITY				
Accounts Payable	\$ 9,014		\$ 9,014	\$ 12,325
Due to Other Funds				11,556
Total Liabilities	9,014		9,014	23,881
 Fund Equity and Other Credits				
Fund Equity:				
Investment in General Fixed Assets		279,208	279,208	279,208
Fund Balance:				
Reserved				7,000
Unreserved:	7,397		7,397	(2,328)
Total Fund Equity	7,397		7,397	4,672
 Total Liabilities and Fund Equity	\$ 16,411	\$ 279,208	\$ 295,619	\$ 307,761

* See Accountant's Report

Cameron Council on Aging, Inc.
Cameron, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the year ended June 30, 1998

	General	Special Revenue	Totals Memorandum Only 1998
REVENUES			
Intergovernmental	\$ 53,194	\$ 220,084	\$ 273,278
United Way	35,162		35,162
Medicaid	1,677		1,677
Program Service Fees		2,414	2,414
Miscellaneous	6,086		6,086
In-kind Contributions		17,300	17,300
Total Revenue	96,119	239,798	335,917
EXPENDITURES			
Salaries	4,324	82,157	86,481
Fringe	506	9,616	10,122
Travel	263	4,996	5,259
Operating Services	814	15,464	16,278
Operating Supplies	70	1,339	1,409
Other Costs	3,017	57,316	60,333
Meals		136,010	136,010
In-Kind Expense		17,300	17,300
Total Expenditures	8,994	324,198	333,192
Excess (Deficiency) of Revenues over Expenditures	87,125	(84,400)	2,725
OTHER FINANCING SOURCES (USES)			
Operating Transfers in		84,400	84,400
Operating Transfers Out	(84,400)		(84,400)
Excess (Deficiency) of Revenues Other Sources Over Expenditures and Other Uses	2,725	0	2,725

Exhibit B (Continued)

	<u>General</u>	<u>Special Revenue</u>	<u>Totals Memorandum Only 1998</u>
FUND BALANCES			
Beginning of Year	4,672	0	4,672
End of Year	\$ 7,397	\$ 0	\$ 7,397

* See Accountant's Report

Cameron Council on Aging, Inc.
Cameron, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable Unfavorable</u>
REVENUES			
Intergovernmental	\$ 53,194	\$ 53,194	\$
United Way	35,162	35,162	
Medicaid	1,677	1,677	
Miscellaneous	<u>6,086</u>	<u>6,086</u>	
 Total Revenue	 <u>96,119</u>	 <u>96,119</u>	
EXPENDITURES			
Salaries	4,324	4,324	
Fringe	506	506	
Travel	263	263	
Operating Services	814	814	
Other Costs	3,017	3,017	
Operating Supplies	<u>70</u>	<u>70</u>	
 Total Expenditures	 <u>8,994</u>	 <u>8,994</u>	
 Excess (Deficiency) of Revenues over Expenditures	 <u><u>87,125</u></u>		
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out		<u>(84,400)</u>	
 Excess (Deficiency) of Revenues Other Sources Over Expenditures and Other Uses		 2,725	
FUND BALANCES			
Beginning of Year		<u>4,672</u>	
 End of Year		 <u>\$ 7,397</u>	

* See Accountant's Report

Cameron Council on Aging, Inc.
Cameron, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND

For the year ended June 30, 1998

	Budget	Actual	Variance- Favorable Unfavorable
REVENUES			
Intergovernmental	\$ 219,413	\$ 220,084	\$ 671
Public Support (In Kind)	17,300	17,300	0
Program Service Fees	2,810	2,414	(396)
 Total Revenue	 239,523	 239,798	 275
EXPENDITURES			
Salaries	79,446	82,157	(2,711)
Fringe	10,483	9,616	867
Travel	4,765	4,996	(231)
Operating Services	12,128	15,464	(3,336)
Operating Supplies	1,232	1,339	(107)
Other Costs	146,169	57,316	88,853
Meals	136,800	136,010	790
In-Kind	17,300	17,300	0
 Total Expenditures	 408,323	 324,198	 84,125
 Excess (Deficiency) of Revenues over Expenditures		 (84,400)	 84,400
OTHER FINANCING SOURCES (USES)			
Operating Transfers in		84,400	(84,400)
 Excess (Deficiency) of Revenues Other Sources Over Expenditures and Other Uses		 0	
FUND BALANCES			
Beginning of Year		0	
End of Year		\$ 0	

* See Accountant's Report

Cameron Council on Aging
Cameron , Louisiana
Notes to Financial Statements
For the Year ended June 30, 1998

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[a] Nature of Activities

The Cameron Council on Aging is a nonprofit corporation incorporated to strengthen and preserve the dignity of all citizens of the parish. The work of the corporation significantly affects three levels of community life: assisting the elderly, providing meals to those unable to provide for themselves and providing for a Senior Center for Cameron Parish.

[b] Basis of Accounting

The financial statements have been prepared on the modified-accrual basis of accounting in accordance with generally accepted accounting principles for states and local governments.

[c] Basis of Presentation

Financial statement presentation follows the recommendations of the Governor's Office of Elderly Affairs.

[d] Fund Accounting

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific legally restricted monies, the acquisition of fixed assets, and the servicing of general long term debt, if any. Governmental funds used are:

General Fund

The general fund is the general operation fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. Monies that support the following are classified as general fund resources:

- [1] Local (unclassified) resources;
- [2] Senior Center Activities;
- [3] Medicaid;
- [4] PCOA (Act 735); and,
- [5] Local transportation, if any.

Special Revenue Funds

Special revenue Funds are use to account for the proceeds of specific revenue sources. Most of the Council's special revenue funds are provided by the GOEA and consist of:

- [1] Title III B - Supportive Services;
- [2] Title III C - Area Agency Administration (AAA);

- [3] Title III C - 1 Fund congregate meals for the elderly;
- [4] Title III C - 2 Home Delivered Meals;
- [5] Title III D - Fund - in-home service;
- [6] Title III F - Fund - for disease prevention and promotion;
- [7] Senior Center Fund;
- [8] U.S.D.A. Fund;
- [9] Audit Fund; and,
- [10] Supplemental Senior Center Fund.

Account Group

The account group provides accountability for assets that are not recorded in the individual funds.

In governmental accounting fixed assets are accounted for in a self balancing account titled General Fixed Assets Account Group. This is not a fund.

[e] Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

[f] Concentration of Revenue/Support

The Organization receives approximately 90% of its annual revenue and support from the GOEA.

[g] Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

[h] Donated Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for services requiring specific expertise.

[i] Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

[j] Income Tax Status

The Cameron Council on Aging is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service Code. However, income, if any, from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

[k] Property and Equipment

All acquisitions of property and equipment in excess of \$500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Fixed assets that have been acquired by contract with the Louisiana Department of Transportation and Development and the GOEA are considered to be fixed assets of the State and no depreciation is recorded on those assets. On all other assets depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets generally as follows:

Furniture and Equipment	5 years
Vehicles	3 years
Buildings	27.5 years

[l] Accounts/Grants Receivable

General accounts receivable at June 30, 1998 is \$15,068; grants receivable are:

USDA	\$ 3,492
Section 18	11,576

Note 2 - Federal Programs

The organization operates the following programs for the State:

Title III - Governor's Office of Elderly Affairs

Note - 3 Local Support

The organization receives support from the following local governments:

Cameron Parish Police Jury

Note 4 - Property and equipment consisting of the following:

Equipment	279,208
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Note 5 - RELATED PARTY TRANSACTION

None

Note 6 - PENSION PLANS

The Cameron Council on Aging does not have a pension plan for its employees; however, they do participate in the FICA program.

Note 7 - COMPENSATED ABSENCES

The Cameron Council on Aging accrues a liability for vacation pay in accordance with SFAS No. 43; however, the amounts are not material and are not recorded in these statements.

Note 8 - OFF-BALANCE SHEET RISK

The Cameron Council on Aging does not engage in off-balance sheet financing as defined in FAS Statement 105.

Note 9 - BANK ACCOUNTS

In accordance with FAS Statement 105, the Cameron Council on Aging maintains all funds in one bank. These funds are secured by the Federal Deposit Insurance Corporation in the amount of \$100,000. The monetary assets of Cameron Council on Aging does not exceed the insured amount.

Note 10 - ECONOMIC DEPENDENCY

The Cameron Council on Aging receives a substantial amount of its support from the Federal Government through the Louisiana GOEA. Renewal of these grants are subject to approval from year to year.

Note 11 - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Assets classified for future periods are recorded as temporarily restricted assets.

Note 14 - SUBSEQUENT EVENTS

None

Other Information

**Cameron Council on Aging, Inc.
Cameron, Louisiana**

**SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - GENERAL FUND**

For the year ended June 30, 1998

<u>REVENUES</u>	<u>Other Local</u>	<u>Service Activities</u>	<u>Medicaid</u>	<u>PCOA Act 735</u>
Intergovernmental:	\$	\$	\$	\$
Office of Elderly Affairs				11,779
United Way		35,162		
Public Support:			1,677	
Other	18,086			
 Total Revenues	<u>18,086</u>	<u>35,162</u>	<u>1,677</u>	<u>11,779</u>
 <u>EXPENDITURES</u>				
Salaries		4,324		
Fringe		506		
Travel		263		
Operating Services		814		
Operating Supplies		70		
Other Costs		3,017		
 Total Expenditures		<u>8,994</u>		
 Excess (deficiency) of Revenues over Expenditures	18,086	26,168	1,677	11,779

Schedule

<u>OTHER FINANCING SOURCES (USES)</u>	<u>Other Local</u>	<u>Service Activities</u>	<u>Medicaid</u>	<u>PCOA Act 735</u>
Operating Transfers Out	(18,086)	(23,443)	(1,677)	(11,779)
 Excess (Deficiency) of Revenues and Other				

Sources Over Expenditures and Other Uses

2,725

FUND BALANCES

Beginning of year

4,672

End of Year

\$ 7,397 \$ \$

Cameron Council on Aging, Inc.
Cameron, Louisiana

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS

For the year ended June 30, 1998

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REVENUES	Title III - B										Title III-C				Supple Senior Center	Totals	
	AAA	Supportive Services	C-1	C-2	D	F	Senior Center	U.S.D.A.	Audit								
Intergovernmental:	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GOEA	18,215	54,295	38,826	57,269	2,636	3,233	18,530	21,671	909	4,500							220,084
Other general public donations				910													910
Client contributions			371	1,133													1,504
In-Kind		8,000	2,200	1,000			6,100										17,300
Total Revenues	18,215	62,295	41,397	60,312	2,636	3,233	24,630	21,671	909	4,500							239,798
EXPENDITURES																	
Salaries		43,709	16,954	11,657		5,712	4,125										82,157
Fringe		4,441	2,282	1,569		769	555										9,616
Travel		2,988	992	682		334											4,996
Operating services		5,741	1,944	1,337		655	5,787										15,464
Operating Supplies		841	246	169		83											1,339
Other costs		57,316															57,316
Meals			62,946	73,064													136,010
In-Kind		8,000	2,200	1,000			6,100										17,300

Schedule 2 (Continued)

	Title III - B		Title III - C							Supple Senior		
	AAA	Supportive Services	C-1	C-2	Title III		F	Senior Center	U.S.D.A.	Audit	Center	Totals
					D	F						
Total Expenditures	0	123,036	87,564	89,478	0	7,553	16,567	0	0	0	0	324,198
Excess (deficiency) of revenues over expenditures	18,215	(60,741)	(46,167)	(29,166)	2,636	(4,320)	8,063	21,671	909	4,500		(84,400)
OTHER FINANCING SOURCES (USES)												
Operating Transfers in		60,741	46,167	29,166		4,320						140,394
Operating Transfers Out	\$ (18,215)	\$	\$	\$	\$ (2,636)	\$	\$ (8,063)	\$ (21,671)	\$ (909)	\$ (4,500)	\$	\$ (55,994)

Cameron Council on Aging, Inc.
Cameron, Louisiana
June 30, 1998

Programs of The General Fund

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
PCOA - ACT 735			
Transfers to other funds:			
Title III-B	\$	\$	
Title III-C (AAA)			
Title III-C1			
Title III-C2			
Title III-D			
Senior Center	<u>11,779</u>	<u>11,779</u>	
 Totals	 <u>11,779</u>	 <u>11,779</u>	
TITLE III-B SUPPORTIVE SERVICES			
Salaries	40,998	43,709	(2,711)
Fringe	5,308	4,441	867
Travel	2,757	2,988	(231)
Operating Services	2,405	5,741	(3,336)
Operating Supplies	734	841	(107)
Other Costs	<u>146,169</u>	<u>57,316</u>	<u>88,853</u>
 Totals	 <u>198,371</u>	 <u>115,036</u>	 <u>83,335</u>
TITLE III C-1			
Salaries	16,954	16,954	
Fringe	2,282	2,282	
Travel	992	992	
Operating Services	1,944	1,944	
Operating Supplies	246	246	
Meals	<u>62,946</u>	<u>62,946</u>	
 Totals	 <u>85,364</u>	 <u>85,364</u>	

Cameron Council on Aging, Inc.
Cameron, Louisiana
June 30, 1998

	Budget	Actual	Variance- Favorable (Unfavorable)
TITLE III C-2			
Salaries	11,657	11,657	
Fringe	1,569	1,569	
Travel	682	682	
Operating Services	1,337	1,337	
Operating Supplies	169	169	
Meals:	73,854	73,064	790
	<hr/>	<hr/>	<hr/>
Totals	89,268	88,478	790
TITLE III-F			
Salaries	5,712	5,712	
Fringe	769	769	
Travel	334	334	
Operating Services	655	655	
Operating Supplies	83	83	
	<hr/>	<hr/>	<hr/>
Totals	7,553	7,553	
SENIOR CENTER			
Salaries	4,125	4,125	
Fringe	555	555	
Operating Services	5,787	5,787	
	<hr/>	<hr/>	<hr/>
Totals	10,467	10,467	

Cameron Council on Aging, Inc.
Cameron, Louisiana
June 30, 1998

	Budget	Actual	Variance- Favorable (Unfavorable)
USDA			
Transfers to Title III C-1	10,836	10,836	
Transfers to Title III C-2	<u>10,835</u>	<u>10,835</u>	
Totals	<u>21,671</u>	<u>21,671</u>	
AUDIT FUND			
Other Costs	<u>909</u>	<u>909</u>	
Totals	<u>909</u>	<u>909</u>	
SUPPLEMENTAL SENIOR CENTER			
Transfers to Senior Center	<u>4,500</u>	<u>4,500</u>	
Totals	<u>\$ 409,113</u>	<u>\$ 324,198</u>	<u>\$ 84,915</u>

CAMERON COUNCIL ON AGING, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

For the Fiscal Year Ended June 30, 1998

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
General Fixed Assets, at cost:				
Vehicles	\$ 99,440	\$	\$	\$ 99,440
Buildings	132,831			132,831
Office Furniture and Equipment	27,793			27,793
Furniture and Fixtures	19,144			19,144
Total General Fixed Assets	\$ 279,208	\$	\$	\$ 279,208
Investment in General Fixed Assets				
Property acquired from -				
State Funds - Act 735	\$ 6,546	\$	\$	\$ 6,546
Senior Center	1,790			1,790
Title III-C-1	346			346
Title III B SS	6,874			6,874
Police Jury	7,579			7,579
Section 18	20,482			20,482
Title III C - 2	600			600
Donated Property	123,678			123,678
UMTA/Title 16	53,480			53,480
Title III-G	660			660
Local Funds (General Fund)	49,580			49,580
Title III-F	5,111			5,111
DOTD	2,482			2,482
Total Investment in General Fixed Assets	\$ 279,208	\$	\$	\$ 279,208

9317-28-1110-85

Cameron Council on Aging
CAMERON, LOUISIANA

Independent Accountant's Report
On Applying Agreed-Upon Procedures

GLEEN O. EVERHART

Certified Public Accountant
104 West Second Street
DeRidder, Louisiana 70634

Tel (318) 462-1001

Fax (318) 462-0120

Independent Accountant's Report On Applying Agreed-Upon Procedures

Board of Directors
Cameron Council on Aging, Inc.
Cameron, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Cameron Council on Aging, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Cameron Council on Aging, Inc.'s compliance with certain laws and regulations during the period June 30, 1997 to June 30, 1998 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Cameron Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year follow:

Federal Grant Name	Grant Year	CFDA No.	Amount
U.S. Department of Health & Human Services - Passed through the Louisiana Governor's Office of Elderly Affairs			
Title III Supportive Services And Senior Centers	1997 -1998	93.044	\$ 72,510
Title III C - Nutrition Services	1997 - 1998	93.045	96,095
Title III D - Frail Older Individuals	1997 - 1998	93.046	2,636
Title III F - Disease Prevention	1997 - 1998	93.043	3,233
U.S.D.A. - Passed through the Louisiana Governor's Office of Elderly Affairs			
Nutrition Program for the Elderly (Commodities)	1997 - 1998	10.570	<u>21,671</u>
Total expenditures			<u>\$196,145</u>

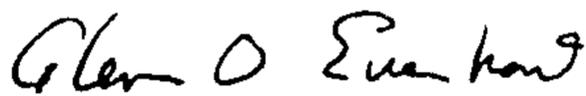
Prior Comment and Recommendations

11. I review any prior-year suggestions, recommendations, and/or comments to determine the extend to which such matters have been resolved.

None

I was not engage to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Cameron Council of Aging, Inc., the Legislative Auditor, State of Louisiana, and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



February 19, 1999

Date Report Received: _____

Date Processed: _____

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there any findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) No(s) _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Report(s) Comments; D=Criminal/Fraud Acts)
 Note: For grading purposes, schedules of immaterial findings are treated as a management letter

REPORT DISTRIBUTION

File Room (Original Unbound Copy)	<input type="checkbox"/>	State of State (State CAFR Entities)	See Below
Attorney General	<input type="checkbox"/>	Investigative Group (Criminal Acts)	1
Clerk of Court _____	<input type="checkbox"/>	Board of Ethics	1
Kenner Office	1	Actuarial Section (State/Statewide Retirement Systems)	1
Shreveport Office	1	Engagement Manager (SBC's Copy)	1
District Attorney _____	1	Quality Assurance	1
Legislative Auditor (High Profile)	1	_____ Parish Government	1
Assistant Legislative Auditor (High Profile)	1	City/Village/Town of _____	1
Other (High Profile) _____	1	Other: _____	1
Press Bureau Chiefs (High Profile)	8	Other: _____	1
Press	<input type="checkbox"/>		
Archives	<input type="checkbox"/>	Distribution Approval (Initials) _____	
Legislative Audit Advisory Council	1	Copies Needed: _____ Copies TBM _____	